



Trustees' Financial Summary

FY2015-16

Submit ID: 1189-08364770

**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Kym Kern **Phone #:** (406) 665-9302

(Signature)

(Date)

Chair, Board of Trustees: Jodeen Marston

(Signature)

(Date)

County Superintendant Vicki Gale

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
136	Johnson O'Malley (JOM)	FEDERAL		15.130
141	Miscellaneous Local	LOCAL		
203	Medicaid	STATE		State
326	Title III Part A English Language Acquisition	FEDERAL	00200234115	84.365A
765	Title I - Schoolwide	FEDERAL		Federal
766	Title I - Schoolwide	FEDERAL	00200233215	Federal
794	Miscellaneous State Grant	STATE	Graduation Matters	State
805	Vo Ed All Career & Tech Ed Programs	STATE		State
814	Misc Federal Grant from other State Agency	FEDERAL		unknown
815	Services to Healthy Montana Teens	STATE		
816	Graduation Matters Montana	STATE		
826	GEAR UP	FEDERAL		84.334
835	Graduation Matters Montana	STATE		
836	Best Beginnings	STATE		
844	Title VII, Indian Education	FEDERAL	S060A131008	84.060
845	Title VII, Indian Education	FEDERAL	S060A141008	84.060
846	State Career and Vocational/Technical Education	STATE	1189	
856	Title VII, Indian Education	FEDERAL	S060A151008	84.060
865	Vo Ed Carl Perkins Basic Grant	FEDERAL	002 1189 8115	84.048A
866	Carl Perkins Basic Grant	FEDERAL	00211898115	84.048A
874	GEAR UP	FEDERAL		84.334
875	GEAR UP	FEDERAL		84.334
876	GEAR UP	FEDERAL		84.334
895	GEAR UP HHS summer Credit Recovery	FEDERAL		84.334S
896	GEAR UP	FEDERAL		84.334

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	463,840.88	135,991.91	887,762.23	
02	Taxes Receivable - Real and Personal (120-149)	63,326.42	4,119.55	12,369.30	
03	Taxes Receivable - Protested (150-159)	770.16	13.54	157.14	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	527,937.46	140,125.00	900,288.67	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	64,096.58	4,133.09	12,526.44	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	463,840.88	135,991.91	887,762.23	
52	TOTAL FUND BALANCE/EQUITY	463,840.88	135,991.91	887,762.23	
53	TOTAL LIABILITIES AND FUND BALANCE	527,937.46	140,125.00	900,288.67	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	28,183.70	264,927.24	(260,976.23)	60,598.48
02	Taxes Receivable - Real and Personal (120-149)	1,634.67			1,279.99
03	Taxes Receivable - Protested (150-159)	13.54			13.78
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			302,452.95	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	29,831.91	264,927.24	41,476.72	61,892.25
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,648.21		883.77	1,293.77
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,816.91	
48	Fund Balance for Budget	28,183.70	264,927.24	37,776.04	60,598.48
52	TOTAL FUND BALANCE/EQUITY	28,183.70	264,927.24	40,592.95	60,598.48
53	TOTAL LIABILITIES AND FUND BALANCE	29,831.91	264,927.24	41,476.72	61,892.25

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,505.50			38,035.96
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	4,695.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,201.38			38,035.96
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,201.38			38,035.96
52	TOTAL FUND BALANCE/EQUITY	9,201.38			38,035.96
53	TOTAL LIABILITIES AND FUND BALANCE	9,201.38			38,035.96

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			(578,299.54)	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			586,551.43	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			8,251.89	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			44.36	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			44.36	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			8,207.53	
52	TOTAL FUND BALANCE/EQUITY			8,207.53	
53	TOTAL LIABILITIES AND FUND BALANCE			8,251.89	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	152,174.79	1,022,936.54		3,171,419.14
02	Taxes Receivable - Real and Personal (120-149)				36,712.35
03	Taxes Receivable - Protested (150-159)				527.22
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				189,079.50
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	152,174.79	1,022,936.54		3,397,738.21
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				37,239.57
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	152,174.79	1,022,936.54		3,360,498.64
52	TOTAL FUND BALANCE/EQUITY	152,174.79	1,022,936.54		3,360,498.64
53	TOTAL LIABILITIES AND FUND BALANCE	152,174.79	1,022,936.54		3,397,738.21

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	499,883.71	233,417.63		
02	Taxes Receivable - Real and Personal (120-149)		2,876.38		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	499,883.71	236,294.01		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		2,876.38		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	499,883.71	233,417.63		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	499,883.71	233,417.63		
53	TOTAL LIABILITIES AND FUND BALANCE	499,883.71	236,294.01		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,216.09	269,261.51	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		1,216.09	269,261.51	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts		1,216.09	269,261.51	
52	TOTAL FUND BALANCE/EQUITY		1,216.09	269,261.51	
53	TOTAL LIABILITIES AND FUND BALANCE		1,216.09	269,261.51	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,372,573.83	722,823.26		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	1,372,573.83	722,823.26		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)	353,381.52			
24	Warrants Payable (620)	874,442.31	722,823.26		
25	Other Current Liabilities (621-679)	144,750.00			
35	TOTAL LIABILITIES	1,372,573.83	722,823.26		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	1,372,573.83	722,823.26		



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
FUND BALANCE/EQUITY				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	624,985.98	616,145.35
1112	District Levy - Personal Property	31,655.46	15,233.38
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	13,826.78	10,124.23
1123	Coal Gross Proceeds	360,915.98	355,808.00
1190	Penalties and Interest on Taxes	2,905.95	25,967.29
1510	Interest Earnings	1,833.54	170.82
1530	Net Increase (Decrease) in the Fair Value of Investments	431.98	-277.47
1900	Other Revenue from Local Sources	303.97	63.37
1920	Contributions/Donations from Private Sources	0.00	40.00
3110	Direct State Aid	1,426,922.79	1,473,991.44
3111	Quality Educator	119,328.53	118,449.65
3112	At Risk Student	29,660.37	31,803.86
3113	Indian Education For All	8,996.40	9,291.60
3114	American Indian Achievement Gap	62,400.00	69,495.00
3115	State Spec Ed Allowable Cost Pymt to Districts	141,913.99	123,126.78
3116	Data For Achievement	6,615.00	8,900.00
3118	Natural Resource Development	10,168.49	16,547.91
3120	State Guaranteed Tax Base Aid	347,696.45	365,339.52
3444	State School Block Grant	173,518.30	173,518.30
3446	SB96 Block Grant Reimbursement	8,697.85	0.00
3460	Montana Oil and Gas Tax	26,257.48	9,018.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,399,035.29	3,422,757.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	933,955.92	1,029,335.38	
			2XX Personal Services - Employee Benefits	213,255.63	217,835.11	
			4XX Purchased Property Services	2,406.20	0.00	
			5XX Other Purchased Services	3,483.13	5,895.55	
			6XX Supplies and Materials	38,734.12	12,077.03	
			7XX Property and Equipment Acquisition	2,774.00	0.00	
			810 Dues and Fees	495.00	0.00	
			8XX Other Expenditures	1,260.00	0.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	125,753.43	130,243.06	
			2XX Personal Services - Employee Benefits	14,784.76	15,531.61	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	266.00	1,813.89	
			5XX Other Purchased Services	1,545.45	221.74	
			6XX Supplies and Materials	713.75	44.16	
		221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	62,575.00	17,000.03	
			2XX Personal Services - Employee Benefits	9,879.92	3,028.90	
			5XX Other Purchased Services	882.95	975.26	
			6XX Supplies and Materials	18,738.41	0.00	
			7XX Property and Equipment Acquisition	2,774.00	0.00	
			810 Dues and Fees	22.25	0.00	
		222X Educational Media Services				
			1XX Personal Services - Salaries	84,914.74	60,062.82	
			2XX Personal Services - Employee Benefits	9,668.56	6,355.49	
			3XX Purchased Professional and Technical Services	828.00	0.00	
			4XX Purchased Property Services	763.48	107.62	
			5XX Other Purchased Services	11,642.96	37.20	
			6XX Supplies and Materials	28,916.81	893.57	
		23XX Support Services - General Administration				
			1XX Personal Services - Salaries	45,340.16	41,409.56	
			2XX Personal Services - Employee Benefits	9,241.47	10,502.96	
			3XX Purchased Professional and Technical Services	206.25	194.55	
			4XX Purchased Property Services	244.55	0.00	
			5XX Other Purchased Services	13,367.64	8,359.55	
			6XX Supplies and Materials	14,263.14	368.94	
			7XX Property and Equipment Acquisition	3,946.75	0.00	
			810 Dues and Fees	302.75	4,014.63	
			8XX Other Expenditures	9.75	0.00	
		24XX Support Services - School Administration				
			1XX Personal Services - Salaries	311,768.00	320,086.62	
			2XX Personal Services - Employee Benefits	41,560.86	38,549.33	
			3XX Purchased Professional and Technical Services	1,704.68	1,400.00	
			4XX Purchased Property Services	6,343.36	0.00	
			5XX Other Purchased Services	10,666.03	13,256.28	
			6XX Supplies and Materials	38,309.89	8,406.88	
			810 Dues and Fees	1,685.00	1,920.00	
		25XX Support Services - Business				
			1XX Personal Services - Salaries	58,894.42	82,384.68	
			2XX Personal Services - Employee Benefits	8,611.50	12,662.36	
			3XX Purchased Professional and Technical Services	3,000.00	0.00	
			4XX Purchased Property Services	0.00	481.89	
			5XX Other Purchased Services	355.89	0.00	
			6XX Supplies and Materials	3,439.44	5,342.51	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			810 Dues and Fees	392.50	467.00
			8XX Other Expenditures	1,312.68	1,114.19
		26XX	Operation and Maintenance of Plant Services		
			1XX Personal Services - Salaries	300.00	169.07
			2XX Personal Services - Employee Benefits	9,016.84	0.94
			3XX Purchased Professional and Technical Services	1,845.15	1,044.85
			4XX Purchased Property Services	45,565.23	157,876.92
			5XX Other Purchased Services	21,098.55	2,830.74
			6XX Supplies and Materials	9,138.46	5,866.43
			7XX Property and Equipment Acquisition	0.00	21,097.00
		27XX	Student Transportation Services		
			5XX Other Purchased Services	4,689.47	0.00
			6XX Supplies and Materials	1,441.43	9.16
	210		Non-Federal Alternative Education		
		1XXX	Instruction		
			1XX Personal Services - Salaries	48,966.85	42,665.57
			2XX Personal Services - Employee Benefits	9,871.30	6,922.11
	280		Special Education - Local and State		
		1XXX	Instruction		
			1XX Personal Services - Salaries	183,882.14	276,435.12
			2XX Personal Services - Employee Benefits	24,680.28	53,070.90
			5XX Other Purchased Services	90.00	55.72
			6XX Supplies and Materials	617.27	63.67
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services	0.00	530.88
		27XX	Student Transportation Services		
			6XX Supplies and Materials	0.00	81.60
	365		Indian Education for All - OTO & Ongoing		
		1XXX	Instruction		
			1XX Personal Services - Salaries	4,871.51	5,103.43
			2XX Personal Services - Employee Benefits	2,318.92	2,510.40
			3XX Purchased Professional and Technical Services	10,500.00	1,800.00
			6XX Supplies and Materials	645.52	0.00
			8XX Other Expenditures	0.00	3,960.00
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services	778.00	0.00
			5XX Other Purchased Services	481.39	0.00
	390		State Career & Technical Ed Entitlement - Undistributed		
		1XXX	Instruction		
			1XX Personal Services - Salaries	239,024.56	250,247.60
			2XX Personal Services - Employee Benefits	40,559.75	44,363.14
			4XX Purchased Property Services	61.84	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	57.50	0.00
			6XX Supplies and Materials	18,958.98	1,759.83
			8XX Other Expenditures	105.00	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	556.37
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	1,600.00
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	930.00	0.00
			2XX Personal Services - Employee Benefits	60.08	0.00
			5XX Other Purchased Services	6,030.65	1,329.47
			6XX Supplies and Materials	2,004.39	214.58
			810 Dues and Fees	2,300.00	750.00
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	51,860.00
			2XX Personal Services - Employee Benefits	2,177.61	5,340.06
			3XX Purchased Professional and Technical Services	0.00	4,060.00
			4XX Purchased Property Services	0.00	59.32
			5XX Other Purchased Services	14,052.00	0.00
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	202,661.67	203,119.41
			2XX Personal Services - Employee Benefits	22,628.57	33,217.21
			3XX Purchased Professional and Technical Services	1,175.00	0.00
			4XX Purchased Property Services	20,478.65	1,673.92
			5XX Other Purchased Services	64,565.32	23,501.80
			6XX Supplies and Materials	57,853.40	24,204.72
			7XX Property and Equipment Acquisition	4,324.75	0.00
			810 Dues and Fees	11,105.00	6,381.56
	820 Civic Services				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	763.59	412.81
	8XX Community Services Programs				
		33XX Community Services			
			2XX Personal Services - Employee Benefits	16,736.71	51,091.09
			4XX Purchased Property Services	5,967.54	14,824.39
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	686.66	0.00
			2XX Personal Services - Employee Benefits	131.98	0.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	61,514.58	88,500.00	
136	Johnson O'Malley (JOM)					
	410	Miscellaneous Federal Grants Direct from Feds				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	3,314.37	
765	Title I - Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	15,638.65	0.00	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,810.41	0.00	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	183.80	0.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	4,400.48	0.00	
766	Title I - Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	479.36	
845	Title VII, Indian Education					
	413	Title VII Indian Education				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	30,442.57	0.00	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	2,810.40	0.00	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	4,400.48	0.00	
856	Title VII, Indian Education					
	410	Miscellaneous Federal Grants Direct from Feds				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	5,334.00	
	413	Title VII Indian Education				
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	479.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				3,384,402.06	3,453,149.23	



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Schedule Of Changes Worksheet

Fund Code 01

Beginning Fund Balance					494,232.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,422,757.51	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,453,149.23	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					463,840.88	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	108,304.51	13,075.89
	1112 District Levy - Personal Property	5,504.97	1,196.11
	1123 Coal Gross Proceeds	44,608.84	46,669.02
	1190 Penalties and Interest on Taxes	288.10	1,816.54
	1510 Interest Earnings	253.89	798.72
	1530 Net Increase (Decrease) in the Fair Value of Investments	283.27	443.22
	1900 Other Revenue from Local Sources	0.10	0.52
	2220 County On-Schedule Trans Reimb	77,125.37	62,026.80
	3210 State On-Schedule Trans Reimb	77,125.39	62,026.81
	3444 State School Block Grant	6,919.19	6,919.19
	3446 SB96 Block Grant Reimbursement	1,436.21	0.00
	5200 Sale or Compensation for Loss of Assets	500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		322,349.84	194,972.82

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	10,656.45	10,751.14
			2XX Personal Services - Employee Benefits	49.02	250.99
			6XX Supplies and Materials	0.00	55.50
		27XX Student Transportation Services			
			3XX Purchased Professional and Technical Services	0.00	112.50
			4XX Purchased Property Services	6,988.46	3,694.53
			5XX Other Purchased Services	240,949.20	211,595.86
			6XX Supplies and Materials	3,190.66	1,153.09
			7XX Property and Equipment Acquisition	2,084.72	0.00
			8XX Other Expenditures	0.00	7.95
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	100.00	0.00
			2XX Personal Services - Employee Benefits	0.52	0.00
			5XX Other Purchased Services	0.00	550.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				264,019.03	228,171.56



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Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					169,190.65	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					194,972.82	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					228,171.56	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					135,991.91	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	133,887.52	127,474.11
	1112 District Levy - Personal Property	6,678.52	3,231.50
	1190 Penalties and Interest on Taxes	258.94	403.45
	1510 Interest Earnings	3,684.53	4,804.58
	1530 Net Increase (Decrease) in the Fair Value of Investments	545.17	1,049.81
	1900 Other Revenue from Local Sources	3.70	8.61
	5200 Sale or Compensation for Loss of Assets	836.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>145,894.38</u>	<u>136,972.06</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		27XX	Student Transportation Services		
			7XX Property and Equipment Acquisition	49,763.50	7,967.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>49,763.50</u>	<u>7,967.00</u>

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	758,757.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	136,972.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,967.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	887,762.23	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	28,719.65	11,414.36
	1112 District Levy - Personal Property	1,481.25	439.55
	1190 Penalties and Interest on Taxes	54.62	87.08
	1510 Interest Earnings	28.69	141.24
	1530 Net Increase (Decrease) in the Fair Value of Investments	17.37	4.00
	3110 Direct State Aid	5,860.18	0.00
	3447 SB96 Combined Block Grant Reimbursement	10,729.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>46,891.33</u>	<u>12,086.23</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		29,376.08	13,870.81
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>29,376.08</u>	<u>13,870.81</u>

Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	29,968.28	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	12,086.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,870.81	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	28,183.70	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	442.64	1,675.33
	1530 Net Increase (Decrease) in the Fair Value of Investments	64.01	480.69
	2240 County Retirement Distribution	564,453.31	508,409.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		564,959.96	510,565.65

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		155,882.82	171,314.16
	21XX Support Services - Students				
		2XX Personal Services - Employee Benefits		20,693.66	24,600.10
	221X Improvement of Instruction Services				
		2XX Personal Services - Employee Benefits		11,089.15	3,069.83
	222X Educational Media Services				
		2XX Personal Services - Employee Benefits		14,149.76	10,349.30
	23XX Support Services - General Administration				
		2XX Personal Services - Employee Benefits		18,468.99	8,136.10
	24XX Support Services - School Administration				
		2XX Personal Services - Employee Benefits		49,138.18	51,169.99
	25XX Support Services - Business				
		2XX Personal Services - Employee Benefits		8,602.58	13,365.38
	26XX Operation and Maintenance of Plant Services				
		2XX Personal Services - Employee Benefits		33,106.98	35,368.86
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		21.14	91.95
	210 Non-Federal Alternative Education				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		7,838.18	6,903.10
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		44,586.89	44,237.09
	27XX Student Transportation Services				
		2XX Personal Services - Employee Benefits		15.71	0.00
	365 Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		2XX Personal Services - Employee Benefits		738.21	785.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	390 State Career & Technical Ed Entitlement - Undistributed					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	38,293.55	40,220.52	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	1,201.35	1,668.52	
		23XX Support Services - General Administration				
			2XX Personal Services - Employee Benefits	420.95	0.00	
	710 School Sponsored Extracurricular Activities					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	0.00	91.27	
		34XX Extracurricular - Activities				
			2XX Personal Services - Employee Benefits	6,760.36	5,897.36	
	720 School Sponsored Athletics					
		27XX Student Transportation Services				
			2XX Personal Services - Employee Benefits	3,799.58	8,455.98	
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	37,900.42	32,983.18	
	810 Community Recreation					
		33XX Community Services				
			2XX Personal Services - Employee Benefits	26,555.80	28,070.99	
	910 Food Services					
		31XX Food Services				
			2XX Personal Services - Employee Benefits	102.02	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>479,366.28</u>	<u>486,778.78</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					241,140.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					510,565.65	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					486,778.78	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					264,927.24	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
141	Miscellaneous Local	
	1940 Textbook Sales and Rentals	48.30
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	310.54
203	Medicaid	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	93,777.64
815	Services to Healthy Montana Teens	
	3290 State - Other State Grants	2,818.33
816	Graduation Matters Montana	
	3240 Graduation Matters Montana	7,950.00
826	GEAR UP	
	4710 GEAR UP	759.47
836	Best Beginnings	
	3290 State - Other State Grants	91,369.47
845	Title VII, Indian Education	
	4130 Title VII Indian Education	1,310.59
846	State Career and Vocational/Technical Educatin	
	3900 State Career & Technical Ed Entitlement	23,623.00
856	Title VII, Indian Education	
	4130 Title VII Indian Education	312,447.76
865	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	772.09
866	Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	45,544.56
876	GEAR UP	
	4710 GEAR UP	111,331.29
895	GEAR UP HHS summer Credit Recovery	
	4710 GEAR UP	5,316.60
896	GEAR UP	
	4710 GEAR UP	3,136.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		700,515.69

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
141	Miscellaneous Local				
	1XX	Regular Education Programs - Elementary/Secondary			
		25XX	Support Services - Business		
			5XX Other Purchased Services		480.00



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Submit ID: 1189-08364770

**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	890	Other Community Services			
		33XX	Community Services		
			8XX Other Expenditures		500.00
			141 Subtotal		980.00
203	Medicaid				
	1XX	Regular Education Programs - Elementary/Secondary			
		21XX	Support Services - Students		
			3XX Purchased Professional and Technical Services		93,777.64
			203 Subtotal		93,777.64
794	Miscellaneous State Grant				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			8XX Other Expenditures		966.24
			794 Subtotal		966.24
805	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		1,629.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		360.60
			805 Subtotal		1,989.60
815	Services to Healthy Montana Teens				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits		363.53
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		2,223.50
			6XX Supplies and Materials		50.24
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		181.06
			815 Subtotal		2,818.33
816	Graduation Matters Montana				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			6XX Supplies and Materials		3,000.39
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		547.72
			816 Subtotal		3,548.11



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
826	GEAR UP				
	471	GEAR UP			
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		759.47
			826 Subtotal		759.47
835	Graduation Matters Montana				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		560.00
			2XX Personal Services - Employee Benefits		95.28
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		409.38
			835 Subtotal		1,064.66
836	Best Beginnings				
	329	State Miscellaneous Grants			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		200.00
			4XX Purchased Property Services		66.33
			6XX Supplies and Materials		11,235.35
		21XX	Support Services - Students		
			1XX Personal Services - Salaries		45,816.22
			2XX Personal Services - Employee Benefits		7,381.18
			5XX Other Purchased Services		30.24
			6XX Supplies and Materials		2,009.85
			7XX Property and Equipment Acquisition		19,000.00
			8XX Other Expenditures		13.00
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		3,151.46
		24XX	Support Services - School Administration		
			810 Dues and Fees		155.23
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services		2,310.61
			836 Subtotal		91,369.47
845	Title VII, Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,120.00
			2XX Personal Services - Employee Benefits		190.59
			845 Subtotal		1,310.59



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
846	State Career and Vocational/Technical Education				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			5XX Other Purchased Services		1,194.50
			6XX Supplies and Materials		11,941.65
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		750.16
			846 Subtotal		13,886.31
856	Title VII, Indian Education				
	413 Title VII Indian Education				
		1XXX Instruction			
			1XX Personal Services - Salaries		158,398.66
			2XX Personal Services - Employee Benefits		26,011.85
			6XX Supplies and Materials		60,543.96
			8XX Other Expenditures		3,591.01
		21XX Support Services - Students			
			1XX Personal Services - Salaries		16,480.21
			2XX Personal Services - Employee Benefits		2,702.90
			5XX Other Purchased Services		2,677.56
			6XX Supplies and Materials		108.74
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		320.00
			2XX Personal Services - Employee Benefits		53.75
			5XX Other Purchased Services		1,375.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		34,524.09
			2XX Personal Services - Employee Benefits		5,660.03
			856 Subtotal		312,447.76
865	Vo Ed Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		461.55
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		310.54
			865 Subtotal		772.09
866	Carl Perkins Basic Grant				
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			4XX Purchased Property Services		589.00
			5XX Other Purchased Services		345.00
			6XX Supplies and Materials		30,336.70



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			7XX Property and Equipment Acquisition		8,114.08
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		6,159.78
			866 Subtotal		45,544.56
876	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		4,045.00
			2XX Personal Services - Employee Benefits		713.98
			5XX Other Purchased Services		13,074.98
			6XX Supplies and Materials		42,266.53
			810 Dues and Fees		6,086.50
			8XX Other Expenditures		50.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services		1,855.86
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries		34,880.00
			2XX Personal Services - Employee Benefits		5,678.63
			6XX Supplies and Materials		36.23
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		1,985.00
			2XX Personal Services - Employee Benefits		658.58
			876 Subtotal		111,331.29
895	GEAR UP HHS summer Credit Recovery				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		300.00
			2XX Personal Services - Employee Benefits		51.06
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		3,290.00
			2XX Personal Services - Employee Benefits		537.89
			5XX Other Purchased Services		1,137.65
			895 Subtotal		5,316.60
896	GEAR UP				
	471 GEAR UP				
		1XXX Instruction			
			1XX Personal Services - Salaries		960.00
			2XX Personal Services - Employee Benefits		163.38
			5XX Other Purchased Services		921.51



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	221X	Improvement of Instruction Services			
		5XX	Other Purchased Services		1,091.16
			896 Subtotal		3,136.05
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					691,018.77

Schedule Of Changes Worksheet					Fund Code 15
Beginning Fund Balance					28,279.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					700,515.69 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					691,018.77 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	2,816.91	Less Last Year	0.00 (4b)	2,816.91
					2,816.91 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,592.95 (5)

Project Reporter Summaries			
Project Reporter	Revenues	Expenditures	Difference
141 Miscellaneous Local	358.84	980.00	-621.16
203 Medicaid	93,777.64	93,777.64	0.00
794 Miscellaneous State Grant	0.00	966.24	-966.24
805 Vo Ed All Career & Tech Ed Programs	0.00	1,989.60	-1,989.60
815 Services to Healthy Montana Teens	2,818.33	2,818.33	0.00
816 Graduation Matters Montana	7,950.00	3,548.11	4,401.89
826 GEAR UP	759.47	759.47	0.00
835 Graduation Matters Montana	0.00	1,064.66	-1,064.66
836 Best Beginnings	91,369.47	91,369.47	0.00
845 Title VII, Indian Education	1,310.59	1,310.59	0.00
846 State Career and Vocational/Technical Educatin	23,623.00	13,886.31	9,736.69
856 Title VII, Indian Education	312,447.76	312,447.76	0.00
865 Vo Ed Carl Perkins Basic Grant	772.09	772.09	0.00
866 Carl Perkins Basic Grant	45,544.56	45,544.56	0.00
876 GEAR UP	111,331.29	111,331.29	0.00
895 GEAR UP HHS summer Credit Recovery	5,316.60	5,316.60	0.00
896 GEAR UP	3,136.05	3,136.05	0.00
Total	700,515.69	691,018.77	9,496.92



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	15,663.84	11,340.23
	1112 District Levy - Personal Property	831.66	318.66
	1123 Coal Gross Proceeds	7,299.64	7,636.76
	1190 Penalties and Interest on Taxes	48.21	308.54
	1510 Interest Earnings	240.94	26.32
	1530 Net Increase (Decrease) in the Fair Value of Investments	204.11	4.19
	1900 Other Revenue from Local Sources	0.00	0.43
	1940 Textbook Sales and Rentals	310.00	410.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		24,598.40	20,045.13

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	7,657.65	10,607.39
			2XX Personal Services - Employee Benefits	8,779.42	5,165.83
			3XX Purchased Professional and Technical Services	292.70	351.45
			5XX Other Purchased Services	0.00	1.02
			6XX Supplies and Materials	1,146.50	721.10
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	1,269.21	2,141.20
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	2,596.24	0.00
			2XX Personal Services - Employee Benefits	245.14	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				21,986.86	18,987.99



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					59,541.34	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					20,045.13	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,987.99	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					60,598.48	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.21	0.69
	1982 Summer Session - Driver's Education Fees	1,375.00	1,100.00
	3260 State Driver's Education Reimbursement	4,316.38	4,695.88
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		5,691.59	5,796.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	4,318.00	0.00
			2XX Personal Services - Employee Benefits	22.39	0.00
			4XX Purchased Property Services	500.00	0.00
			5XX Other Purchased Services	1,467.75	311.00
			6XX Supplies and Materials	889.98	1,075.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				7,198.12	1,386.68

Schedule Of Changes Worksheet Fund Code 18

Beginning Fund Balance	4,791.49	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	5,796.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,386.68	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	9,201.38	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	218.13	8.56
	1530 Net Increase (Decrease) in the Fair Value of Investments	162.44	0.39
	5300 Operating Transfers from Other Funds	16,704.70	13,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		17,085.27	13,508.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	599.63	0.00
			2XX Personal Services - Employee Benefits	3.13	0.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	212.25	0.00
			2XX Personal Services - Employee Benefits	0.54	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	17,653.01	0.00
			2XX Personal Services - Employee Benefits	92.07	0.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	0.00	6,624.46
			2XX Personal Services - Employee Benefits	0.00	35.50
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	4,163.38	621.39
			2XX Personal Services - Employee Benefits	268.95	24.84
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	0.00	11,391.81
			2XX Personal Services - Employee Benefits	0.00	61.04
	810 Community Recreation				
		33XX Community Services			
			1XX Personal Services - Salaries	1,444.31	814.80
			2XX Personal Services - Employee Benefits	7.53	4.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				24,444.80	19,578.20



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Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	44,105.21	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,508.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	19,578.20	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	38,035.96	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 26
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	56.52	0.00
	1530 Net Increase (Decrease) in the Fair Value of Investments	20.16	0.82
	1900 Other Revenue from Local Sources	2,556.23	1,559.83
	4820 Federal Impact Aid - Title VIII	1,076,236.55	1,010,577.90
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,078,869.46	1,012,138.55

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	51,156.75	47,434.75
			2XX	Personal Services - Employee Benefits	236.98	984.34
			3XX	Purchased Professional and Technical Services	550.00	0.00
			4XX	Purchased Property Services	627.29	1,031.50
			5XX	Other Purchased Services	12,325.08	10,264.34
			6XX	Supplies and Materials	8,165.31	39,589.42
			810	Dues and Fees	2,180.00	7,668.58
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	3,724.32	0.00
			2XX	Personal Services - Employee Benefits	827.26	0.00
			3XX	Purchased Professional and Technical Services	0.00	420.00
			5XX	Other Purchased Services	229.35	389.37
			6XX	Supplies and Materials	634.27	1,340.23
			810	Dues and Fees	0.00	30.00
		221X	Improvement of Instruction Services			
			1XX	Personal Services - Salaries	2,558.13	2,750.00
			2XX	Personal Services - Employee Benefits	13.34	14.73
			5XX	Other Purchased Services	24.47	3,084.66
			6XX	Supplies and Materials	151.42	21,646.08
			810	Dues and Fees	0.00	21.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	11,081.86	8,970.90
			2XX	Personal Services - Employee Benefits	802.80	756.81
			3XX	Purchased Professional and Technical Services	1,768.50	112.50
			4XX	Purchased Property Services	402.37	0.00
			5XX	Other Purchased Services	10,071.97	21.56
			6XX	Supplies and Materials	0.00	16,951.32

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
		23XX Support Services - General Administration			
		2XX	Personal Services - Employee Benefits	274.84	0.00
		3XX	Purchased Professional and Technical Services	289.28	3,264.31
		4XX	Purchased Property Services	7.78	767.93
		5XX	Other Purchased Services	4,409.22	8,255.42
		6XX	Supplies and Materials	5,827.27	13,703.93
		810	Dues and Fees	9,108.87	8,079.50
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	684.00	0.00
		2XX	Personal Services - Employee Benefits	2.34	0.00
		3XX	Purchased Professional and Technical Services	2,525.00	3,513.05
		4XX	Purchased Property Services	1,936.12	3,794.83
		5XX	Other Purchased Services	1,665.13	6,438.75
		6XX	Supplies and Materials	3,949.87	10,616.03
		810	Dues and Fees	0.00	190.00
		8XX	Other Expenditures	362.00	0.00
		25XX Support Services - Business			
		3XX	Purchased Professional and Technical Services	0.00	6,126.00
		4XX	Purchased Property Services	0.00	4,122.32
		5XX	Other Purchased Services	53.75	15,860.67
		6XX	Supplies and Materials	584.54	15,083.36
		7XX	Property and Equipment Acquisition	5,682.25	0.00
		810	Dues and Fees	0.00	124.18
		26XX Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	222,359.53	241,855.89
		2XX	Personal Services - Employee Benefits	24,694.73	44,897.26
		3XX	Purchased Professional and Technical Services	6,363.44	7,414.64
		4XX	Purchased Property Services	153,744.04	45,588.60
		5XX	Other Purchased Services	485.14	1,139.88
		6XX	Supplies and Materials	35,880.37	49,904.68
		7XX	Property and Equipment Acquisition	8,663.25	2,400.00
		810	Dues and Fees	63.41	143.00
		8XX	Other Expenditures	20.44	0.00
		27XX Student Transportation Services			
		1XX	Personal Services - Salaries	195.00	855.00
		2XX	Personal Services - Employee Benefits	12.59	49.51
		5XX	Other Purchased Services	39.48	9.08
		6XX	Supplies and Materials	53.00	520.21
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX	Personal Services - Salaries	99,917.26	1,430.00
		2XX	Personal Services - Employee Benefits	27,068.74	6.50

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	1,564.14	2,327.71
			6XX Supplies and Materials	755.52	1,230.94
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	456.05	747.76
			810 Dues and Fees	0.00	2,850.00
		27XX Student Transportation Services			
			5XX Other Purchased Services	9.74	0.00
			6XX Supplies and Materials	296.00	0.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			4XX Purchased Property Services	65.90	463.75
			5XX Other Purchased Services	383.87	0.00
			6XX Supplies and Materials	4,195.10	20,678.71
			810 Dues and Fees	0.00	20.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	0.00	517.09
	710 School Sponsored Extracurricular Activities				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	0.00	1,170.00
			2XX Personal Services - Employee Benefits	0.00	75.50
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	41,502.42	36,780.56
			2XX Personal Services - Employee Benefits	584.39	197.12
			5XX Other Purchased Services	559.38	2,528.25
			6XX Supplies and Materials	160.86	2,148.74
	720 School Sponsored Athletics				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	19,375.61	12,365.00
			2XX Personal Services - Employee Benefits	4,183.81	3,074.84
			3XX Purchased Professional and Technical Services	1,865.00	1,020.00
			5XX Other Purchased Services	111.28	55.61
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	59,010.00	600.00
			2XX Personal Services - Employee Benefits	5,053.03	3.22
			3XX Purchased Professional and Technical Services	0.00	1,221.25
			4XX Purchased Property Services	4,948.50	32,765.41
			5XX Other Purchased Services	17,552.64	99,120.07
			6XX Supplies and Materials	15,507.06	104,426.38
			7XX Property and Equipment Acquisition	0.00	20,000.00
			810 Dues and Fees	0.00	700.00
			8XX Other Expenditures	0.00	156.60



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1189 Hardin H S

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 26	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			2XX Personal Services - Employee Benefits	25,421.60	0.00	
			3XX Purchased Professional and Technical Services	1,644.00	0.00	
			4XX Purchased Property Services	16,926.75	0.00	
			5XX Other Purchased Services	200.00	0.00	
			6XX Supplies and Materials	103.41	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	30,000.00	0.00	
765	Title I - Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	17,604.29	0.00	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	871.35	0.00	
766	Title I - Schoolwide					
	420	Title I, Part A, Improving Basic Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	14,428.35	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	24,542.43	
		221X	Improvement of Instruction Services			
			2XX Personal Services - Employee Benefits	0.00	5,408.86	
845	Title VII, Indian Education					
	413	Title VII Indian Education				
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	871.35	0.00	
856	Title VII, Indian Education					
	410	Miscellaneous Federal Grants Direct from Feds				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	28,531.20	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	3,087.34	
		23XX	Support Services - General Administration			
			5XX Other Purchased Services	0.00	5,304.88	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				996,237.20	1,088,184.19	



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Schedule Of Changes Worksheet

Fund Code 26

Beginning Fund Balance					84,253.17	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,012,138.55	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,088,184.19	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,207.53	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,083.35	73.30
	1530 Net Increase (Decrease) in the Fair Value of Investments	943.62	12.26
	1900 Other Revenue from Local Sources	23,280.87	20,366.25
	3281 State Technology Aid	3,466.82	3,429.66
	5200 Sale or Compensation for Loss of Assets	1,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		29,774.66	23,881.47

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		222X Educational Media Services			
			3XX Purchased Professional and Technical Services	32,156.94	17,500.00
			6XX Supplies and Materials	1,458.33	0.00
		25XX Support Services - Business			
			6XX Supplies and Materials	0.00	9,771.06
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				33,615.27	27,271.06

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance	155,564.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	23,881.47	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	27,271.06	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	152,174.79	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1123 Coal Gross Proceeds	332,548.64	369,683.36
	1510 Interest Earnings	1,123.08	145.01
	1530 Net Increase (Decrease) in the Fair Value of Investments	934.38	-327.26
	1900 Other Revenue from Local Sources	30.00	2,949.03
	3445 State Combined Fund School Block Grant	57,103.07	57,103.07
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>391,739.17</u>	<u>429,553.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	16,050.87	0.00	
		21XX	Support Services - Students			
			2XX Personal Services - Employee Benefits	0.00	5,500.00	
		23XX	Support Services - General Administration			
			6XX Supplies and Materials	0.00	874.00	
		24XX	Support Services - School Administration			
			3XX Purchased Professional and Technical Services	29,340.00	0.00	
			6XX Supplies and Materials	0.00	2,685.00	
		26XX	Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	26,424.13	8,416.70	
			5XX Other Purchased Services	375.00	33,990.00	
			6XX Supplies and Materials	519.34	16,478.82	
			8XX Other Expenditures	0.00	1,772.45	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			6XX Supplies and Materials	9,245.00	0.00	
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	48,580.06	39,470.63	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				130,534.40	109,187.60	



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					702,570.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					429,553.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,187.60	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,022,936.54	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 50
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	362,009.74	428,234.80
	1112 District Levy - Personal Property	19,258.52	10,077.79
	1190 Penalties and Interest on Taxes	1,142.86	1,605.81
	1510 Interest Earnings	26,419.23	30,024.04
	1520 Dividends on Investments	1,072.85	6,294.74
	1530 Net Increase (Decrease) in the Fair Value of Investments	-17,231.29	22,957.84
	1900 Other Revenue from Local Sources	14.37	30.81
	3120 State Guaranteed Tax Base Aid	49,726.91	33,569.69
	4100 Federal Miscellaneous Grants - Direct from Feds	376,130.24	378,159.00
	5300 Operating Transfers from Other Funds	63,389.94	24,470.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		881,933.37	935,425.15

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 50	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		51XX	General Obligation Bonds, Special Assessments and Interest			
			850	Interest on Debt	405,750.00	405,750.00
			860	Agent Fees/Issuance Costs	500.00	500.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				406,250.00	406,250.00	

Schedule Of Changes Worksheet					Fund Code 50
Beginning Fund Balance					2,831,323.49 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					935,425.15 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					406,250.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,360,498.64 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,410.11	3,534.51
	1530 Net Increase (Decrease) in the Fair Value of Investments	2,078.15	1,152.76
	5200 Sale or Compensation for Loss of Assets	0.00	215,978.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,488.26	220,665.90

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	12,643.40	69,919.70
			7XX Property and Equipment Acquisition	0.00	27,557.36
		4XXX	Facilities Acquisition and Construction Services		
			7XX Property and Equipment Acquisition	30,247.05	108,560.25
	890	Other Community Services			
		33XX	Community Services		
			8XX Other Expenditures	0.00	2,761.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				42,890.45	208,798.31

Schedule Of Changes Worksheet					Fund Code 60
Beginning Fund Balance					488,016.12 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					220,665.90 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					208,798.31 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					499,883.71 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	61,489.73	1,489.65
	1112 District Levy - Personal Property	3,210.02	611.26
	1190 Penalties and Interest on Taxes	175.18	206.34
	1510 Interest Earnings	206.68	62.27
	1530 Net Increase (Decrease) in the Fair Value of Investments	130.29	5.04
	1900 Other Revenue from Local Sources	118.38	2.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		65,330.28	2,377.36

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					231,040.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,377.36	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					233,417.63	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 82

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3.45	0.00
	1800 Revenue from Community Services Activities	48,928.85	45,525.95
	1900 Other Revenue from Local Sources	2,715.16	2,865.00
	1945 Fees - Users/Resale of Supplies	342.00	414.00
	1960 Services Provided Other Local Governmental Units	31,000.00	31,000.00
	5300 Operating Transfers from Other Funds	60,000.00	90,000.00
	5700 Resources Transferred from Other School Districts or Cooperatives	120,000.00	185,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		262,989.46	354,804.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 82

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX Community Services Programs				
		33XX Community Services			
			1XX Personal Services - Salaries	212,058.75	224,566.72
			2XX Personal Services - Employee Benefits	7,502.62	8,455.82
			3XX Purchased Professional and Technical Services	200.00	0.00
			4XX Purchased Property Services	19,740.25	83,973.92
			5XX Other Purchased Services	3,456.83	4,382.97
			6XX Supplies and Materials	19,510.86	31,562.43
			8XX Other Expenditures	506.00	675.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				262,975.31	353,616.86

Schedule Of Changes Worksheet

Fund Code 82

Beginning Fund Balance	28.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	354,804.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	353,616.86	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	1,216.09	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	302,270.62	0.00
	1XXX Revenues from Student Activities	0.00	310,637.94
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>302,270.62</u>	<u>310,637.94</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	310,982.99	271,143.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>310,982.99</u>	<u>271,143.11</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	229,766.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	310,637.94	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	271,143.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	269,261.51	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	48,966.85	42,665.57
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	147,018.54	151,631.89
XX	39X 1XXX 112	Certified Teacher Staff Salaries	238,621.56	250,247.60
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	1,382,934.35	1,033,986.07
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	19,725.67	7,548.56
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	1,043.93	466.00
XX	XXX 26XX 41X	Energy Utility Services	89,425.78	85,887.61
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	2,213.75	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	85,186.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	28,033.30	23,374.25
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	27,566.08	13,650.81
XX	XXX XXXX 563	Educational Fees to Detention Facilities	1,810.00	220.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	67,284.00
b. Related Services Block Grant Entitlement	22,428.00
c. Total Entitlements Subject to Reversion	89,712.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	119,316.96
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	335,899.20
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	276,435.12	0.00	0.00	0.00	1,430.00
280	1XXX	2XX	53,070.90	0.00	0.00	0.00	6.50
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	55.72	0.00	0.00	0.00	2,327.71
280	1XXX	6XX	63.67	0.00	0.00	0.00	1,230.94
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	530.88	0.00	0.00	0.00	747.76
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			330,156.29	0.00	0.00	0.00	5,742.91

335,899.20

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 1189-08364770

**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	109,159.00	0.00	0.00	0.00	109,159.00
Land Improvements	1,347,746.23	0.00	20,000.00	0.00	1,367,746.23
Buildings	13,461,238.38	0.00	71,866.19	0.00	13,533,104.57
Machinery and Equipment	1,492,939.87	0.00	39,166.97	0.00	1,532,106.84
Construction in Progress	28,033.30	0.00	0.00	28,033.30	0.00
Totals at Historical Cost	16,439,116.78	0.00	131,033.16	28,033.30	16,542,116.64
Depreciation					
Improvement Accum	629,619.30	0.00	59,837.18	0.00	689,456.48
Building Accum	2,842,272.03	0.00	305,020.95	0.00	3,147,292.98
Machinery and Equipment Accum	1,008,955.09	0.00	118,570.23	0.00	1,127,525.32
Total Accumulated Depreciation	4,480,846.42	0.00	483,428.36	0.00	4,964,274.78
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	11,958,270.36	0.00	-352,395.20	28,033.30	11,577,841.86

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	223,081.92	0.00	0.00
Support Services Students (21XX)	626.17	0.00	0.00
Support Services Staff (22XX)	3,461.66	0.00	0.00
General Administration (23XX)	3,540.45	0.00	0.00
School Administration (24XX)	6,870.19	0.00	0.00
Financial Administration (25XX)	1,528.11	0.00	0.00
Operations and Maintenance (26XX)	51,454.90	0.00	0.00
Transportation (27XX)	38,125.45	0.00	0.00
Food Service (31XX)	128.33	0.00	0.00
Enterprise Operations (32XX)	50,578.82	0.00	0.00
Extracurricular (34XX, 35XX)	104,032.36	0.00	0.00



Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Total Depreciation for FY2016

483,428.36

0.00

0.00

******* Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 1189-08364770

**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	624,466.31	12,157.59	0.00	0.00	636,623.90	63,662.39	572,961.51
Other Post Employment Benefits	105,030.00	0.00	0.00	105,030.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	729,496.31	12,157.59	0.00	105,030.00	636,623.90	63,662.39	572,961.51
Bond(s)							
06/15/2011	7,500,000.00	0.00	0.00	0.00	7,500,000.00	0.00	7,500,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	7,500,000.00	0.00	0.00	0.00	7,500,000.00	0.00	7,500,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 1189-08364770

**** Recalculated ****

02 Big Horn County

1189 Hardin H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	711,886.61	109,526.68	0.00	821,413.29
Net Pension - TRS	2,748,325.53	548,258.72	0.00	3,296,584.25